

Tax Information Exchange Agreement ("TIEA")

TIEA REQUEST REVIEW DOCUMENT

Enter details or cross reference to text of the request

Requesting party		
Date of Entry into Force of TIEA		
Name and address of competent authority		
Competent authority is approved?	Yes/No	
Has the requesting party used the Request Template?	Yes/No	
Date of request		App 1
Date request received by the Director		
Date of acknowledgement		App 3
Date of letter confirming conformity/deficiencies		
Date request considered "complete"		
Is "reasonable opportunity" (s.75B(3)) required	Yes/No	
Date of s.75B(3) "reasonable opportunity" letter		App
Date of Notice(s)		App
Date of response to notice		App
Date information forwarded to requesting party		App

PART 1 – Information required to satisfy overall conformity with the TIEA

1. This is a request for information under the TIEA between the Government of **[enter the name of the requesting country]** and the States of Guernsey for the Exchange of Information relating to Taxes.

2. This request for the exchange of information is:

- being made by **[enter the name of the competent authority]**, for the purposes of the above mentioned TIEA, who is acknowledged by the Director as the competent authority.
- being made by and on behalf of **[enter the name of the competent authority]** acting by and through their delegate **[enter the delegate's name and address]**, for the purposes of the above mentioned TIEA, who is acknowledged by the Director as the competent authority.

<p>3. The request relates to the:</p> <ul style="list-style-type: none"> assessment, collection or enforcement of tax(es) in relation to the person(s) named below investigation or prosecution of criminal tax matters in relation to the person(s) named below [if any other type please specify here] in relation to the person(s) named below 		<table border="1"> <tr><td> </td></tr> <tr><td> </td></tr> <tr><td> </td></tr> </table>				
<p>which is in accordance with Article [enter the relevant Article number relating to the type of the request] of the TIEA.</p>						
<p>4. The request relates to [enter the tax(es) which are relevant to the request] which is in accordance with Article [enter the relevant Article number] of the TIEA.</p>						
<p>5. Is this request being made on the basis of an investigation or prosecution of a criminal tax matter?</p>		Yes	No			
<p>If “Yes” please clarify:</p>						
<p>5.1 Are there any procedures in place in your territory under which a criminal tax matter may be resolved by way of civil procedures, in place of a prosecution?</p>		Yes	No			
<p>5.2 If the answer to 5.1 is “Yes”, is this request being made in connection with a criminal tax matter <u>which, it is proposed, will</u> be resolved by way of such civil procedures? [if “Yes”, please provide full details as to why you consider this request continues to satisfy the definition of a “criminal tax matter”]</p>		Yes	No			
<p><u>Comments</u></p>						

<p><u>PART 2 - Information provided to support the request</u></p>	
<p>6. The identity of person(s) under examination or investigation and required information:</p>	
<p>In the case of an individual:</p>	
Name:	
Last known address:	
Date of Birth (if known);	
Other identifying details available (please specify)	
<p>In the case of a company:</p>	
Name:	
Last known registered address:	
Date of registration/incorporation (if known):	
Place of incorporation (if known):	
<p>7. The identity of any other persons or arrangements (such as a Trust) connected to the Taxpayer and relevant to this request. <u>NOTE</u> If the connected person is believed to be in possession of or able to obtain the information requested please place that person’s details in section 13.</p>	
<p>In the case of an individual:</p>	
Name:	
Last known address:	
Date of Birth (if known);	
<p>In the case of a company:</p>	
Name:	
Last known registered address:	
Date of registration/incorporation (if known):	
Place of registration/incorporation (if known):	
<p>In the case of an arrangement:</p>	

Contact address (if applicable and if known)		
Type of arrangement (for example, a trust, a partnership, a foundation etc)		
Date of registration/incorporation (if applicable and if known)		
Place of registration/incorporation (if applicable and if known)		
8. The period for which the information is requested:	From:	
	To:	(inclusive)
9. Details of the information/documents required: Has section 9 of the request template been completed?	Yes	No
<u>Comments</u>		
10. The tax purpose for which the information is sought:		
10.1 The nature of the activity being examined/investigated (with reference to section 3 above). Has section 8.1 of the request template been completed?	Yes	No
10.2 The type of taxes which are subject to the examination/investigation, including details of the relevant taxable period of each tax. Has section 8.2 of the request template been completed?	Yes	No
10.3 If the period(s) for which the information/documents are required (see section 6 above) relate to any period of time outside of the tax years detailed in 8.2, please explain the connection between such information and the tax years listed]. Has section 8.3 of the request template been completed?	Yes	No
<u>Comments</u>		
11. The reason(s) why the information requested is considered to be “foreseeably relevant” to tax administration and enforcement within the requesting Party’s territory, with respect to the person identified in section 6: Has section 11 of the request template been completed?	Yes	No
11.1 Have you provided the Guernsey competent authority with all of the background information which is relevant to the request? [if “No” provide details of the reason(s) why the omitted information has not been provided] Has section 11.1 been completed?	Yes	No
<u>Comments</u>		
12. The grounds for believing that the information requested is present in Guernsey or is in the possession of or obtainable by a person in Guernsey: Has section 12 of the request template been completed?	Yes	No
<u>Comments</u>		
13. Details of the person believed to be in possession of or able to obtain the information requested:		

Name:					
Last known address:					
Capacity in which they hold the information (if known), e.g. if a Trustee provide details of the Trust; if a Company Officer, provide details of the Company:					
<u>Comments</u>					
14. Details of the format in which the requesting Party would prefer the information to be provided:					
<ul style="list-style-type: none"> • copies of original documents (<u>not</u> authenticated/certified), or • copies of original documents (authenticated/certified) – see also section 21. • sworn depositions • other <input type="text" value="[please specify here]"/> 	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				
<u>Comments</u>					
15. Has the requesting Party confirmed that the request conforms with their laws and administrative practices, and the information would be obtainable in similar circumstances, both for their own tax purposes and in response to a TIEA request from Guernsey's competent authority?	<table border="1"> <tr> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td style="height: 30px;"></td> </tr> </table>	Yes	No		
Yes	No				
<u>Comments</u>					
16. Has the requesting party confirmed that all reasonable means have been pursued in their territory, except where this would give rise to disproportionate difficulty?	<table border="1"> <tr> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td style="height: 30px;"></td> </tr> </table>	Yes	No		
Yes	No				
<u>Comments</u>					
17. Has the requesting party confirmed that the assessment or collection of the tax(es), which is/are the subject of this request is not barred by any Statute of Limitations or similar restrictions in their territory? Has section 17 of the request template been completed?	<table border="1"> <tr> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td style="height: 30px;"></td> </tr> </table>	Yes	No		
Yes	No				
Has the requesting party detailed that there are "special circumstances" used to extend such a limitation?	<table border="1"> <tr> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td style="height: 30px;"></td> </tr> </table>	Yes	No		
Yes	No				
<u>Comments</u>					
18. Has the requesting party confirmed that the information contained in this request is furnished under the provisions of and in conformity with the TIEA with Guernsey and that the use and disclosure of information which will be provided as a result of this request will be governed accordingly?	<table border="1"> <tr> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td style="height: 30px;"></td> <td style="height: 30px;"></td> </tr> </table>	Yes	No		
Yes	No				
<u>Comments</u>					

PART 3 – Potentially excluded information required

19. Do you believe that any of the information sought is, or may be, subject to:

19.1 legal privilege? (delete as appropriate) [if "Yes", provide details]

Yes	No	Not known

19.2 a trade, business, industrial or commercial or professional secret or trade process? (delete as appropriate) [if “Yes”, provide details]	Yes	No	Not known
<p>For the avoidance of doubt, if it is determined that any of the information sought is subject to legal privilege, a trade, business, industrial or commercial or professional secret it may not be possible to exchange that information</p> <p><u>Comments</u></p>			

<u>PART 4 - Operational aspects of the request</u>			
20. Is there any specific time limit within which the requesting Party would require the information requested to be provided (for example, to meet court deadlines, etc)?	Yes	No	
<u>Comments</u> (include the details of the time limit)			
21. If in section 14 the requesting Party has requested “copies of original documents (authenticated/certified)” is there any specific wording required in the certificate?	Yes	No	
<u>Comments</u>			
22. Does the requesting Party wish the Guernsey competent authority to invoke the “anti-tipping off” provision in any formal Notice issued? If “Yes”, has the requesting party provided:	Yes	No	
22.1 The reason(s) why the requesting Party believe that, without the “anti tipping off” requirement, their enquiry and / or the assessment or collection of tax may be <u>seriously</u> prejudiced.	Yes	No	
22.2 Confirmation that the requesting Party would be able to impose a similar “anti-tipping off” prohibition in the event of a request being made to them by Guernsey in similar circumstances.	Yes	No	
<u>Comments</u>			
23. Does the requesting Party consider there to be a significant risk that the person(s) in possession of or able to obtain the information being requested would remove, tamper with, falsify or destroy the documents/information held if requested to provide them? If “Yes”, has the requesting Party provided any information/evidence they have in support of this.	Yes	No	
<u>Comments</u>			
24. In the event of an appeal, does the requesting Party require the Guernsey competent authority to:			
24.1 Apply to the court for an order requiring the documents to be lodged with the court, pending the outcome of the appeal	Yes	No	
24.2 Apply to the court for an order detailed that the Notice requiring production of the documents be complied with, pending the outcome of the appeal.	Yes	No	
24.3 Has the requesting Party provided the basis for their belief that there would be little merit in an appeal which may have be lodged as a delaying tactic or to not apply for such an order may result in the documents being destroyed, defaced,	Yes	No	

etc?		
<u>Comments</u>		

<u>PART 5 – Electronic communication</u>	Yes	No
25. Has part 5 of the request template, relating to electronic communication, been completed?		
<u>Comments</u>		

<u>PART 6 - Miscellaneous</u>	Yes	No
26. Has part 6 of the request template, relating to miscellaneous information, been completed?		
<u>Comments</u>		

<u>PART 7 - Potential reasons to decline request</u>		
27. Request does not conform to terms of the TIEA?	Yes	No
<u>Comments</u>		
28. The requesting Party has not pursued “all reasonable means”	Yes	No
<u>Comments</u>		
29. Disclosure is contrary to Guernsey’s public policy?	Yes	No
<u>Comments</u>		
30. The information sought is subject to:		
30.1 Legal privilege	Yes	No
30.2 A trade, business, industrial or commercial or professional secret or trade process	Yes	No
<u>Comments</u>		
31. The request is at variance with Guernsey’s laws or administrative practices?	Yes	No
<u>Comments</u>		
32. The requesting Party would be unable to obtain information in similar circumstances?	Yes	No
<u>Comments</u>		

C E R T I F I C A T E

I confirm that I have reviewed the above request and:

- (a) there is no reason why the request should not be processed; or
- (b) the request should not be processed at this time because *

(delete as appropriate)

Name *

Job title *

Signed _____

Date *

Confirmation that request approved/declined for processing

Name of competent authority *

Signed _____

Date *

“Reasonable opportunity given” (section 75A(2) / 75B(3) [delete as appropriate])

A reasonable opportunity to provide the information was given:

to:

at:

on:

OR

It was not considered appropriate to give reasonable opportunity in this case because * and this would *prejudice the inquiry/*prevent the Director from performing his functions (**delete as appropriate*).

Signed _____ Date _____